

**Commissioner of the Revenue’s Office Appeal of Motor Vehicle Assessment**

Name: \_\_\_\_\_ SS#: \_\_\_\_\_ Title #: \_\_\_\_\_

Address: \_\_\_\_\_ Bill #: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip \_\_\_\_\_ Daytime Telephone #: \_\_\_\_\_

**Description of Vehicle:**

Year: \_\_\_\_\_ Make: \_\_\_\_\_ Model and/or Body Style: \_\_\_\_\_

Purchase Price: \$ \_\_\_\_\_ City Assessment (not the amount of tax): \$ \_\_\_\_\_

**Appeal Basis:**

- The assessment does not take into consideration the vehicle’s unusually high mileage on January 1 of the tax year being appealed.

*I have attached a copy of a state vehicle safety inspection certificate, vehicle repair document or other similar documentation which clearly identifies the vehicle and mileage on or prior to January 1 of the tax year being appealed.*

- The assessment does not take into consideration extensive unrepaired body damage or serious unrepaired mechanical defects that existed on January 1 of the tax year being appealed.

*I have attached a detailed damage and repair estimate written by an insurance adjustor, auto appraiser, or auto repair facility on business letterhead which clearly identifies the vehicle and includes the name, address, telephone number and signature of the adjuster or appraiser. I have also included each devaluing condition (e.g., excessive rust, body damage, missing engine) and its associated amount which reduced the vehicle’s value below the fair market value assessed by the City.*

Normal wear and tear on the following do not qualify for consideration:

- |                     |                   |                             |
|---------------------|-------------------|-----------------------------|
| ➤ Brake System      | ➤ Fuel System     | ➤ Hoses                     |
| ➤ Cooling System    | ➤ Front End Parts | ➤ Pumps                     |
| ➤ Electrical System | ➤ Battery         | ➤ Seals                     |
| ➤ Ignition System   | ➤ Belts           | ➤ Tires                     |
| ➤ Exhaust System    | ➤ Gaskets         | ➤ Other routine maintenance |

Describe briefly the condition of the vehicle as of **January 1** of the aforementioned tax year, which makes this appeal necessary. (Use a blank sheet of paper if more space is needed.)

Owners of inoperable motor vehicles due to extensive body damage or mechanical malfunction will not be required to have such vehicles towed to a repair facility for estimates of repair or to pay an estimator for an on-site estimate of costs. However, such owners must complete and certify the Appeal Form and their vehicle may be subject to an on-site inspection by an Inspector of the Commissioner of the Revenue’s Office. Photos may be attached as documentation.

**\*\*SUBMISSION OF APPEAL DOES NOT RELIEVE YOU OF THE REQUIREMENT TO PAY ANY TAX DUE BY THE GIVEN DEADLINE\*\***

*I hereby certify that the above statements of fact are correct and true to the best of my knowledge and the condition of this vehicle as evidence by the attached documents existed as of January 1 of the tax year being appealed.*

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Date

FOR OFFICE USE ONLY: